

ID: CCA-771731-10

Number: **201052008**

Release Date: 12/30/2010

Office:

UILC: 7476.01-03

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**From:**

**Sent:** Wednesday July 7, 2010 5:31 PM

**To:**

**Cc:**

**Subject:** Delegation Order Questiont

I've tried to call twice but your line was busy. You should look at the General Procedural Regulations--  
Treas. Reg. Sec. 601.106(a)(1)(v) and 601.201(o)(6) and (o)(7). I think generally Appeals can issue the  
final determination letter in any case that is appropriate for Appeals review (see the regs. for more on  
that). The regs. don't specify who signs the letter, but say "The key district director or Appeals office will  
send notice of the final determination to the applicant." I can walk you through this and I will be in the  
office tomorrow, but I'll be in training after 1. I'll be out Friday so if you want to talk, call me in the  
morning. I get in about 9.